

SENATE BILL 87  
By Bryson

AN ACT to amend Tennessee Code Annotated, Title 3,  
Chapter 7, Part 1, relative to audits of the  
comptroller of the treasury.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 3, Chapter 7, Part 1, is amended by  
adding the following language as a new, appropriately designated section:

Section 3-7-113. The fiscal review committee shall review and discuss any audit  
of a department, agency or institution of this state prepared by the comptroller of the  
treasury pursuant to § 8-4-109 subject to the following:

(a) The fiscal review staff shall first review all audits of state departments,  
agencies or institutions prepared by the comptroller pursuant to § 8-4-109, in  
conjunction with the chair or chairs of the fiscal review committee or their  
selected designees, for analysis and selection of such audits as deemed  
necessary for formal review by the fiscal review committee.

(b) Except in extraordinary circumstances, all audit reviews by the staff  
and committee pursuant to this section shall be conducted while the general  
assembly is not in session.

(c) This section does not limit the jurisdiction of the committee to review  
matters contained in other audits performed by the comptroller.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring  
it.